



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

W.No.52

AMARAVATI, WEDNESDAY, DECEMBER 30, 2020

G.407

**PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS
AND OTHER OFFICERS**

--X--

**NOTIFICATIONS BY GOVERNMENT
REVENUE DEPARTMENT
(REGISTRATION-I)**

AMENDMENT TO THE OFFICERS OF ANDHRA PRADESH STATE DIRECTORATE
OF REVENUE INTELLIGENCE (APSDRI) - REQUEST FOR OPERATIONAL
INDEPENDENCE.

[G.O.Ms.No.399, Revenue (Registration-I), 29th December, 2020.]

AMENDMENT

PARA No.	For	Read as :
2	In case, the officers of SDRI on examination and analysis of the information and intelligence gathered by them make out a case of stamp duty avoidance or stamp duty evasion, they are empowered to exercise the powers under Sections 38(2), 40 and 42 of Indian Stamp Act-1899 with the prior permission of the Commissioner & Inspector General of Registration & Stamps on case to case basis. The observations and findings of the SDRI thereon along with the relevant record if any, shall be transmitted to the concern collectors under Indian Stamp Act, 1899 for determination of proper duties and recovery of duties.	In case, the officers of SDRI on examination and analysis of the information and intelligence gathered by them make out a case of stamp duty avoidance or stamp duty evasion, they are empowered to exercise the powers under Sections 38(2), 40 and 42 of Indian Stamp Act-1899. The observations and findings of the SDRI thereon along with the relevant record if any, shall be transmitted to the concern collectors under Indian Stamp Act, 1899 for determination of proper duties and recovery of duties.

The powers delegated to the officers of the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), shall be subject to the following conditions:

1. The powers/ Functions shall be exercised by the Officers of the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), only with the written permission of the Commissioner/Spl. Commissioner, Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI).
2. All the above powers/functions shall be exercised by the officers of the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) concurrently with the Officers of Registration & Stamps Department.
3. The Officers empowered may exercise powers conferred upon them in whole of the State.
4. The powers conferred shall be used with abundant caution and due diligence.
5. Where a case has already been made out by any officer in Registration & Stamps Department, the Officers in Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall not be empowered to initiate any action against such taxable person on the same issue.
6. The Government may modify or amend the notification issued and can withdraw the powers/ Functions conferred.
7. The Commissioner, Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall brief the performance of the Directorate once in a month to the Special Chief Secretary (Registrations & Stamps) and Hon'ble Dy. CM (Revenue, Registration & Stamps).

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

---X---